

Instructions for Form FTB 3537

Payment Voucher for Automatic Extension for Limited Liability Companies

General Information

California does not require the filing of written extensions. If a limited liability company (LLC) cannot file Form 568, Limited Liability Company Return of Income, by the return due date, the LLC is granted an automatic six month extension.

If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2001 (calendar year), the extension will apply.

However, an extension of time to file is not an extension of time to pay the LLC fee or the nonconsenting nonresident members' tax.

Only use form FTB 3537 if:

- The LLC cannot file Form 568 by the due date; and
- Tax is owed for 2000.

If tax is not owed, there is nothing to file at this time and no need to complete or mail this voucher.

If tax is owed, complete the voucher below. Mail the voucher along with the check or money order to the Franchise Tax Board by the 15th day of the 4th month (fiscal year) or April 16, 2001 (calendar year) to avoid late payments.

LLCs electing to be taxed as corporations should use form FTB 3539, Payment Voucher for Automatic Extension for Corporations and Exempt Organizations.

Caution: Use form FTB 3522, Limited Liability Company Tax Voucher, if paying the \$800 annual LLC tax. Do not use this form.

How to Complete Form FTB 3537

Enter all the information requested on the payment voucher. To ensure the timely and proper application of the payment to the LLC's account, enter the Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

Note: If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the PMB number in the field labeled "PMB no." in the address area.

Side 1

Box 1, LLC fee due – This is the amount you expect to enter on Form 568, Side 1, line 2. Use the chart located in the Limited Liability Company Tax Booklet (General Information – G) to estimate the LLC fee.

Box 2, Total members' tax due – Enter the amount from Side 2. See the Limited Liability Company Tax Booklet (Specific Instructions – Schedule T) for the proper calculation of this tax.

Box 3, Amount of payment – Enter the total of box 1 and box 2.

Side 2

List the name, social security number, or FEIN for each nonconsenting nonresident member that did not sign form FTB 3832, Limited Liability Company's List of Members and Consents.

Where to File

Detach and mail the voucher portion along with the payment to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

Penalties and Interest

An extension of time to file a return is not an extension of time to pay the tax. If the LLC fails to pay its total tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, 100% of the LLC's tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year (fiscal year), or April 16, 2001 (calendar year).

Internet Access

You may download, view, and print tax year 1994 through tax year 2000 California tax forms and publications. Go to our Website at:
www.ftb.ca.gov

DETACH HERE

TAXABLE YEAR

2000

Payment Voucher for Automatic Extension for Limited Liability Companies

CALIFORNIA FORM

3537 (LLC)

For calendar year 2000 or fiscal year beginning month _____ day _____ year 2000, and ending month _____ day _____ year _____.

Limited liability company name

Secretary of State file (SOS) number

DBA/Attention

Federal employer identification number (FEIN)

Delivery address

PMB no.

(Calendar year –
Due April 16, 2001)

Box 1 – LLC fee due

City, town, or post office

State

ZIP Code

Box 2 – Total members' tax due (Side 2)

Make your check or money order payable to "Franchise Tax Board." Write the SOS file number, FEIN, and "FTB 3537 2000" on the check or money order. Mail this voucher and the check or money order to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

Do not use this form to pay the
annual LLC tax.

Box 3 – Amount of payment (add Box 1 and 2)

----- DETACH HERE -----

Limited liability company name	Secretary of State (SOS) file number	Federal employer identification number (FEIN)

Nonresident member(s) that did not sign form FTB 3832: **Taxable Year 2000**

Member's name	Social security number or FEIN	Disbributive share of income	x	tax rate	Member's tax due
				x	
				x	
				x	
				x	

Total tax due. Enter this amount in Box 2 on Side 1 (This is the amount you expect to enter on Form 568, Side 1, line 4) **\$**

Attach additional sheets if necessary.